



**CITY of EVERETT
PLANNING and COMMUNITY DEVELOPMENT**

**TAX EXEMPTION FOR MULTIPLE FAMILY HOUSING
APPLICATION** *(Tax Exemption Flowcharts and Maps)*

Use this application to propose a tax exemption for development of multiple family units per the requirements of the City’s Multiple Family Housing Tax Provisions (Chapter 3.78 EMC).

Submit the following items listed in the checklist below. Click on the italicized links to view additional forms online.

<input type="checkbox"/> Fee	\$650 plus \$25 per multiple family unit. Payable by check, cash or credit card upon application.
<input type="checkbox"/> Tax Exemption Form	The <i>Tax Exemption Form</i> must be filled out completely and signed. If applicant is not the owner, a statement that the applicant is authorized by the owner to submit the application shall be provided.
<input type="checkbox"/> Site Plan	Must be legible and drawn to scale in accordance with the General Site Plan Checklist or Sample Residential Site Plan. Project may require a survey to verify setbacks and/or height. Must be no larger than 11” x 17” if submitted by mail or in person.
<input type="checkbox"/> Floor Plan	Provide complete floor plans. Must be no larger than 11” x 17” if submitted by mail or in person.
<input type="checkbox"/> Narrative Statement	Attach a brief typed statement setting forth the grounds for the qualification for tax exemption.

Electronic Submittal is preferred. Please coordinate with your assigned Project Planner to generate a project file number to upload your documents via the Online Permitting Portal and/or secure ftp link

Hard copy (paper) submittal options:

Option 1: Drop off your hard copy application package in the **Drop Box for Permit Intake** in the Permit Services Lobby, located at 3200 Cedar St, 2nd Floor, Everett WA 98201

Option 2: Mail your hard copy application package to:

City of Everett Planning Division
2930 Wetmore Avenue, Suite 8A
Everett, WA 98201



CITY of EVERETT
COMMUNITY, PLANNING and ECONOMIC DEVELOPMENT
Tax Exemption Application Form
Pursuant to Chapter 84.14 RCW and Chapter 3.78 EMC

Name of Applicant
Address
City State Zip Code
Phone Alt ph
Email

FOR OFFICIAL USE ONLY
TYPE:
FILE #
FEE \$ RECEIPT #
ASSIGNED TO:

Primary Contact (if other than applicant)
Address
City State Zip Code
Phone Alt ph
Email

Property Owner(s)
Address City State Zip Code

Property Address or Location

Tax Parcel No(s) Area of Property (acres/sq ft)

Zoning Comprehensive Plan Designation

Brief Description of Project

New Construction YES NO Rehabilitation of Existing Units YES NO

of New Units Existing Empty Existing Occupied # of Units applying for this exemption

If existing units are vacant, date last occupied Affidavit of Vacancy Attached? YES NO

Affordable Housing: Projects seeking a 12-year exemption are required to provide 20% of the units as affordable housing as follows:

Area 1 (Metro Everett), Area 2 (Evergreen Way) and Area 3 (North Broadway): 10% of the units must be affordable to households whose income is at or below 60% of the median household income adjusted for household size for Snohomish County; and 10% must be provided to households whose income is at or below 80% of the median income.

Area 4 (Waterfront) and Area 5 (Riverfront): 10% of the units must be affordable to households whose income is at or below 80% of the median household income adjusted for household size for Snohomish County; and 10% must be provided to households whose income is at or below 115% of the median income.

Is this application seeking a 12-year exemption? YES NO

If, Yes, which area is the project located in?

Total Units: # of Affordable Units:

(For Official Use) Building is in compliance with the City's Minimum Housing Code? YES NO

Describe building use and square feet intended for each use _____

Projected Cost of New Construction/Rehabilitation \$ _____ Source of Cost Estimate _____

Expected Date to Start Project _____ Expected Date to Complete Project _____

• The project **must meet** the following criteria for special valuation on multi-family property:

1. Be located within the "*Property Tax Exempt Zone*" designated for the tax incentive by the City.
2. Not displace any existing residential tenants from the property proposed for development unless provided with housing of comparable size, quality, and price and a reasonable opportunity to relocate.
3. Be a multiple family or mixed-use project which provides 8 or more additional dwelling units.
4. At least 50% of proposed multiple family housing space be provided for permanent residential occupancy.
5. Be completed within three years from the date of approval of the application.
6. Be designed to comply with all building codes, zoning and other applicable regulations.
7. Applicant must sign a contract with the City agreeing to conditions of the project development.
8. Snohomish County Assessor may require owners to submit pertinent data regarding the use of classified land.

• Upon approval of the application, the applicant and the City **enter into an agreement** to which the applicant has agreed to the implementation of the development on terms and conditions satisfactory to the City.

• The City may issue a **Conditional Certificate of Acceptance of Tax Exemption**, based on the information provided by the Applicant. The Conditional Certificate will be effective for not more than three (3) years, but may be extended for an additional 24 months under certain circumstances. The city will issue a Final Certificate of Tax Exemption upon completion of the project, satisfactory fulfillment of all contract terms, a final inspections, and issuance of a Certificate of Occupancy.

• If the exemption is **canceled for noncompliance** or the **project ceases to be eligible an additional tax shall be imposed** as follows:

- A. The difference between the tax actually paid and the tax which would have been due for the pro rata portion of the tax year following cancellation, and for each tax year thereafter, if the improvements had been valued without exemption, (not to exceed three years before the discovery of the noncompliance); plus
- B. A penalty of 20 percent of the difference, plus
- C. Interest at the statutory rate on (a) / (b) from the date tax could have been paid without penalty if the improvements had been assessed at a value without regard to the exemption.

Note: The additional tax, interest and penalty (a) / (b) / (c) are due within the times provided by RCW 84.40.350-84.40.390, and the total bears interest thereafter at the rate provided for delinquent property taxes. The additional tax, penalty and interest constitute a lien by the City of Everett upon the land which attaches at the time the property is no longer eligible for exemption, and has priority to and must be fully paid and satisfied before a recognizance, mortgage, judgment, debt, obligation, or responsibility to or with which the land may become charged or liable.

Affirmation: As owner(s) of the land described in the application, I hereby indicate by my signature that I am aware of the additional tax liability to which the property will be subject if the exemption authorized by chapter 84.14 RCW, 1995 laws of Washington is canceled. I declare under penalty of perjury under the laws of the state of Washington that this application and any accompanying document have been examined by me and that they are true, correct, and complete to the best of my knowledge.

Signed at _____, Washington, this _____ day of _____, 20_____.

Signature(s) of all Owner(s) and Contract Purchaser(s)

_____ Print Name _____

_____ Print Name _____